introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film,

effecting planarization by polishing at least said second insulation film, and]

forming a [fourth] third insulation film on a surface of a device before said first insulation film is formed.

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8. (Twice Amended) A fabrication method of a semiconductor device comprising the steps

forming a first insulation film on a substrate,

forming a second insulation film on said first insulation film,

introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film, and

effecting planarization by polishing at least said second insulation film,

wherein said first insulation film includes a silicon dioxide material containing at least 1% of carbon.

- 9. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said first insulation film includes a material having a contact angle of purified water of not more than 30° with respect to said first insulation film.
- 10. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said first insulation film includes an inorganic SOG film.

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11. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said polishing is carried out by chemical mechanical polishing.

13. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said step of introducing impurities comprises the step of introducing impurities into said first insulation film by implantation.

17. (Twice Amended) A fabrication method of a semiconductor device comprising the steps

of:

forming a first insulation film on a substrate,

introducing impurities at least to a surface of said first insulation film, effecting planarization by polishing said first insulation film, and forming a [third] second insulation film on a surface of a device after said polishing.

18. (Twice Amended) [A] The fabrication method of a semiconductor device according to claim 19, further comprising the step of: [comprising the steps of:

forming a first insulation film on a substrate,

introducing impurities at least to a surface of said first insulation film, and effecting planarization by polishing said first insulation film, and

forming a [fourth] second insulation film on a surface of a device before said first insulation film is formed.

26. (Twice Amended) A fabrication method of a semiconductor device comprising the steps

of:

forming a first insulation film including at least an SOG film on a substrate,

forming a second insulation film on said first insulation film,

effecting planarization by polishing at least said second insulation film by chemical

mechanical polishing using an abrasive liquid including a surfactant, and

introducing impurities into said first insulation after said polishing step.

Please add new claims 31 and 32 as follows:

A fabrication method of a semiconductor device, comprising the steps of:

forming a first insulation film including at least an SOG film on a substrate,

forming a second insulation film on said first insulation film,

introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film,

effecting planarization by polishing at least said second insulation film, and forming a third insulation film on a surface of a device before said first insulation film is formed.

32. A fabrication method of a semiconductor device comprising the steps of: forming a first insulation film including at least an SOG film on a substrate, forming a second insulation film on said first insulation film,

introducing impurities at least to a surface of spid first insulation film either before or after forming said second insulation film, and